



# অসম রাজপত্ৰ

সত্যনৈতিক জয়তা

## THE ASSAM GAZETTE

### অসাধাৰণ EXTRAORDINARY প্রাপ্তি কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং ৪৪৯ দিশপুৰ, মঙ্গলবাৰ, ১৮ ছেপ্টেম্বৰ, ২০১৮, ২৭ ভাদা, ১৯৪০ (শক)

No. 449 Dispur, Tuesday, 18th September, 2018, 27th Bhadra, 1940 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

**NOTIFICATION**

The 14th September, 2018

**No.FTX.56/2017/Pt-I/136.**-In exercise of the powers conferred by section 148 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), (hereafter in this notification referred to as the “said Act”), the Governor of Assam, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1**of the Assam Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2018	31 <sup>st</sup> October, 2018
2	October - December, 2018	31 <sup>st</sup> January, 2019
3	January - March, 2019	30 <sup>th</sup> April, 2019

The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force from 10th day of August, 2018.

**RAJIV KUMAR BORA,**  
Additional Chief Secretary to the Government of Assam,  
Finance Department.